

15-1

FINANCIAL CHECK LIST

REVENUE REPORT Project 15

Date of Original Authorization	Period Covered	Time Exp. to date	Amount to date	Amount of Collection
3 Aug 53	6 months	3 Aug 55	4,250.2-10.00	\$700.00
		3 Aug 56		

Additional Authorization	Period Covered	Time Exp. to date	Amount to date	Amount of Collection

Invoice No.	Date	Amount	Balance
1	19 Aug 53	37.51	
2	10 Dec 53	111.86	
3	16 Dec 53	270.00	
4	14 Jan 54	15.75	
5	9 Jul 54	73.26	
6	25 Feb 55	52.14	
7	6 Jan 56	80.76	119.32

REMARKS:

15-2
DRAFT
3 August 1953

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Subproject 15
REFERENCE: CD/TSS Memorandum for the Record, Subject: Project
MKULTRA, Subproject 4, dated 4 May 1953

- (c) 1. The purpose of subproject 15 is to expand the original provisions of subproject 4 to include an allowance for travel for ~~_____~~ and for operational supplies used in the course of this project.
- (c) 2. Subproject 4 requires frequent consultations between ~~_____~~ and CD/TSS. The travel allowance will provide funds for ~~_____~~ to come to Washington for some of these consultations.
- (c) 3. Certain portions of subproject 4 require experimental verification by ~~_____~~. The item for operational supplies is intended to provide for the purchase of supplies used to test or verify ideas.
4. The cost estimate for subproject 15 is \$700.00 for a period of six months.

Sidney Gottlieb
SIDNEY GOTTLIEB
Chief

Chemical Division, TSS

(A) PROGRAM APPROVED AND
RECOMMENDED:

(A) APPROVED FOR OBLIGATION
OF FUNDS:

(A) ~~_____~~
Research Chairman

(A) ~~_____~~
Deputy Research Director

Date: AUG 3 1953

Date: AUG 3 1953

Original Only.

~~_____~~

15-2

COST ESTIMATE

Travel

\$500.00

Supplies

200.00

\$700.00

15-2

3 August 1953

MEMORANDUM FOR: COMPTROLLER
ATTENTION: Finance Division
SUBJECT: MARIANA, Subproject 15

Under the authority granted in the memorandum dated 13 April 1953 from the SSI to the DO/A, and the further authority granted in the memorandum dated 17 April 1953 from the DO/A to the Comptroller, on the subject: "DO/P-TSS Project MARIANA", and the memorandum dated 19 June 1953, from the SSI to the DO/A extending the authority to cover Fiscal Year 1954, subproject 15 has been approved, and \$700.00 of the over-all Project MARIANA funds have been obligated to cover the subproject's expenses.

JIMMY GORTLER
Chief
Chemical Division, TSS

PROGRAM APPROVED
AND RECOMMENDED:

APPROVED FOR OBLIGATION
OF FUNDS:

Research Director

Research Director

Date:








Date:

Distribution:

Approved - Orig. & 2 G
Exec. Secy. - 1
DO/P-TSS - 1
DO/P-TSS - 1
DO/A - 2


AUG 4 1953


Dear 

At your suggestion as to plane, I have purchased a ticket for flight  of the  for August 14th. That plain leaves  at  and is due at  at . I shall be on that plane and without any further communication with you about the matter. I purchased a round trip ticket but made no reservation for the return trip. I paid \$1  for the round trip ticket.

I shall go to  tomorrow and shall be there until returning to  on the evening of the 13th.

Sincerely yours



15-4
August 14, 1953

B

Reimbursement for expenses

Taxi home to airport


air fare  (C) 20 return

\$3.00

~~2.00~~ C.1

Taxi from airport to home

3.00

C  C

inv. #1

155
~~SECRET~~
SECURITY INFORMATION

19 August 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 1, Subproject 15, Project HQUETRA

Invoice No. 1 for Subproject 15, Project HQUETRA is attached.
It is requested that payment of the \$37.51 be made by check. The
money should be sent to Chief, CD/233, through TSS/Budget Officer.

EXACT COPIES
Chief
Chemical Division, TSS

Attachments:
Invoice
Certifications

Distribution:
Addressee - Orig. & 1
Comptroller - 1
TSS/Budget - 1 ✓
T-1/Registry - 1 A
Exec. Secy., ~~CD/233~~ - 1
TSS/23 - 2
A

~~SECRET~~
AUG 20 1953

15-5

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 1 applying to subproject 15 of Project NEUTRA, that technical performance by [redacted] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [redacted], that this bill is just and correct and that payment thereof has not yet been made."

Date: _____

[redacted]
Chief, CD/TCS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project NEUTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DDI dated 3 April 1963, the DDI memorandum to DD/A dated 13 April 1963, and the DDI memorandum to the DD/A dated 19 June 1963."

Date: _____

[redacted] A
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project NEUTRA has been approved."

Date: _____

[redacted] A
Exec. Sec'y, [redacted]

SECRET

MEMORANDUM RECEIPT

26 August 1953

DATE

TO: SIDNEY GOTTLIEB

FROM: Budget Office, TSS

SUBJECT: Receipt of \$37.51

I hereby acknowledge receipt of the following:

\$37.51 in cash as payment for invoice #1, Subproject 15
Project MKULTRA.

Please return _____ signed copy(ies) of this receipt

SIDNEY GOTTLIEB

SIGNATURE OF RECIPIENT

To _____
FORM NO. 36-66
MAR 1949

DATE RECEIVED

H

153
August 14, 1953

Received from [redacted]
return for travel expenses -- \$37.51

C [redacted]

1178 #1

November 25, 1953

Advance for travel

C to [REDACTED]

Received \$115.⁰⁰

C [REDACTED]

Trip to [redacted]

Dec. 3.

Taxi home to airport C 3.00
 0800 Dr. [redacted] via [redacted]
 round trip airline ticket [redacted] to [redacted]
 [redacted] to [redacted] C 98.56
 1040 Dr. [redacted] C
 Taxi airport to contact 2.25

per diem $\frac{3}{4}$ day @ \$9.00 6.75

Dec. 4.

Taxi hotel to contact 1.75
 Taxi contact to airport C 2.25
 1705 [redacted] via [redacted]
 2050 Dr. [redacted] C
 Taxi airport to home 3.25

per diem @ \$9.00

$\frac{9.00}{\$15.75}$ \$111.06

Transportation plus per diem - - - - - 126.81

Travel Advance - - - - - 115.00

Balance due - - - - - \$11.81

1100.00 and [redacted]

15-6

C
C
NOV 27 53

62

255

75-6
09256
TOTAL FARE
022700040
FORM NUMBER

PASSENGER'S RECEIPT
NOT GOOD FOR PASSAGE



SOLD SUBJECT TO TARIFF REGULATIONS

The Nation's No. 1
Coast to Coast Airline

107.82

10 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 2, Subproject 15, Project NEUTRA

Invoice No. 2 for Subproject 15, Project NEUTRA is attached.
It is requested that payment be made in cash (\$111.05). The cash
should be sent to Chief, CP/TSS, through TSS/Budget Officer.

SIDNEY GOTTLIEB

Chief

Chemical Division, TSS

Attachments:

Invoice
Certifications

Distribution:

Addressee - Orig. & 1
Comptroller - 1
Exec. Sec'y., ~~CP/TSS~~ - 1
TSS/Budget - 1
TSS/Registry - 1
TSS/CP - 2

DEC 18 1953

~~CONFIDENTIAL~~

CERTIFICATIONS

(1) It is hereby certified that this is Invoice No. 2 applying to subproject 15 of Project MAULERA, that technical performance by ~~_____~~ has been satisfactory, that the work was accomplished in accordance with the actual agreement reached with ~~_____~~, that this bill is just and correct and that payment thereof has not yet been made.

Date: _____

SIMON GOODMAN
Chief, CP/203

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MAULERA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

Date: _____

A ~~_____~~
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project MAULERA has been approved.

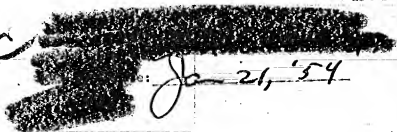
Date: _____

A ~~_____~~
Exec. Sec'y.

~~CONFIDENTIAL~~

DEC 18 1953

Received from  (1181) 81 H

C  Jo 21, '54

INK. #2

Office Memorandum • UNITED STATES GOVERNMENT

TO :

Record

FROM :

SUBJECT:

DATE:

15-7
12 Jan. 1954

Received from [REDACTED] \$99.25, as
partial repayment for Travel Advance of \$115.00 made
to [REDACTED] Nov. 25, 1953, out of personal
funds.

Inv. #21

15-8
MEMORANDUM RECEIPT

12 January 1954


DATE

TO: Sidney Cottlieb

FROM: Budget Office, TSS

SUBJECT: Cash \$111.06

I hereby acknowledge receipt of the following:

Cash in the amount of \$111.06 for payment of Invoice No.2, Subproject
15, Project MAULTA.Please return 1 signed copy(ies) of this receiptTo 2319 Ctrs. I.FORM NO. 36-66
MAR 1949
SIGNATURE OF RECIPIENT1/14/54
DATE RECEIVED

15-9

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MULLTRA

Invoice No. 3 for Subproject 15, Project MULLTRA is attached.

It is requested that payment be made by check for \$270.00, made out

(C) to [REDACTED]. The check should be sent to Chief, CD/TSS,
through TSS/Budget Officer.

SIDNEY GOTTLIEB

Chief

Chemical Division, TSS

Attachments:

Invoice
Certifications

Distribution:

Addressee - Orig. & 1
Comptroller - 1
Exec. Sec'y., [REDACTED] - 1
TSS/Budget - 1
TSS/Registry - 1
TSS/CD - 2

DEC 18 1953

15-9

~~SECRET~~

CERTIFICATIONS

C (1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project MUGLERA, that technical performance by [redacted] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [redacted] that this bill is just and correct and that payment thereon has not yet been made."

Date: _____

SIDNEY CORNELIUS
Chief, CD/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MUGLERA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953."

Date: _____

[redacted] A
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project MUGLERA has been approved."

Date: _____

A [redacted]
Exec. Sec'y."

~~SECRET~~

DEC 18 1953

MEMORANDUM RECEIPT

15-10

TO: Sidney Cottlieb
FROM: Budget Office, TSS
SUBJECT: Check #1237347

18 January 1954
DATE

I hereby acknowledge receipt of the following:

Check #1237347 in the amount of \$290.00 payable to [REDACTED] for payment of Invoice No. 3, Subproject 15, Project MAULTA.

A

Please return 1 signed copy(ies) of this receipt

2319 Qtrs. I

SIGNATURE OF RECIPIENT

To
FORM NO. 35-66
MAR 1949

18 Jan 54

DATE RECEIVED

15-11

14 January 1954

MEMORANDUM FOR: CHIEF, PHYSICS DIVISION

FROM: TSM/Budget Officer

SUBJECT: Invoice No. 4, Subproject 15, Project MAMLETA

Invoice No. 4 for Subproject 15, Project MAMLETA is attached.

It is requested that payment be made by check for \$15.75 made out to

~~██████████~~ The check should be sent to Chief, CD/130, through
TSM/Budget Officer.

SIDNEY GORTLER

Chief

Chemical Division, TSM

Attachments:
Invoice
Certifications

Distributions:
Allscoe - Orig. & 2
Comptroller - 1
Exec. Sec'y. - 1
TSM/Budget - 1
TSM/Registry - 1
TSM/CD - 2

JAN 15 1954

CONTINUATION

(1) "It is hereby certified that this is Invoice No. 4 applying to subproject 13 of Project MACHINA, that technical performance of ~~the project~~ has been satisfactory, that the work was accomplished in accordance with the original agreement entered into with ~~the project~~ and that this bill is just and correct and that payment thereof has not yet been made."

Date:

WILLIAM COYNE
Chief, CP/SSA

(2) "It is hereby certified that this invoice applies to subproject 13 under Project MACHINA which was duly approved and that the project has been carried out in accordance with the DDI memorandum to DPA dated 3 April 1953, the DDI memorandum to DPA dated 15 April 1953, and the DDI memorandum to the DPA dated 19 June 1953."

Date:

Research Director

(3) "It is hereby certified that the scope of the program of subproject 13 of Project MACHINA has been approved."

Date:

1743. 000 Y.,

JAN 15 1954

MEMORANDUM RECEIPT

15-11
1 Feb 1954

DATE

TO: Sidney Gottlieb

FROM: TSS/Budget

SUBJECT: Cash of \$15.75

I hereby acknowledge receipt of the following:

Cash in the amount of \$15.75 as payment of Invoice #1, Subproject 15.

Please return 1 signed copy(ies) of this receipt

To 2314 Qtrs Eye

FORM NO. 36-66
MAR 1949A
[REDACTED]
SIGNATURE OF RECIPIENT1 Feb 54
DATE RECEIVED

Office Memorandum • UNITED STATES GOVERNMENT

TO :

Record

DATE:

1 Feb. 1954

FROM :

[REDACTED]

A

B

SUBJECT:

Received from

[REDACTED]

*\$15.75 ⁰⁰/₁₀₀**partial repayment for travel advance of \$115.00 made to**[REDACTED] Nov. 25, 1953 from personal funds.*

(C)

A

[REDACTED]

Inv. #4

Summary of Invoices 2 and 4 1515

I. Agency Balance:

A. Charges (total charges for transportation plus per diem, as listed on travel voucher) \$126.81

B. Payments

Inv. #2	111.06
Inv. #4	15.75
	<u>\$126.81</u>

II. [REDACTED] Balance

A. Charges (total charges for transportation plus per diem, as listed on travel voucher) \$126.81

B. Receipts

Advance (paid by [REDACTED])	\$115.00
Part of Invoice #2	11.81
	<u>126.81</u>

III. [REDACTED] Balance

A. Payments

Advance to [REDACTED]	\$115.00
-----------------------	----------

B. Receipts

Part of Inv. #2 (\$11.06 minus \$11.81)	99.25
Inv. #4	15.75
	<u>\$115.00</u>

1573
DRAFT/ 4
9 December 1953

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Amendment to Subproject 15

REFERENCE: CD/TSS Memorandum for the Record, Subject: Project
MKULTRA, Subproject 15, dated 3 August 1953

1. Subproject 15 was established by the reference memorandum to provide for travel to [REDACTED] and operational supplies for Mr. [REDACTED] in connection with MKULTRA Subproject 4. Subproject 4 was set up to provide for the preparation of a manual on the application of the magician's art to certain covert activities.

2. It is desired to broaden the scope of Subproject 15 by amending the reference memorandum to include (1) any travel accomplished by CD/TSS request and (2) payment for services in connection with consultation and activities of a minor nature for CD/TSS.

3. Specifically, it is desired to include travel and operational supplies in connection with Subproject 15 (a continuation of Subproject 4) and to include travel, services, and supplies in connection with an investigation of claims in the general field of parapsychology made by the [REDACTED] 13

4. The reference memorandum provided for the allotment of \$700.00. No further funds are required.

Sidney Gottlieb
SIDNEY GOTTLIEB

Chief
Chemical Division, TSS

PROGRAM APPROVED AND
RECOMMENDED: A

APPROVED FOR OBLIGATION
OF FUNDS: A

Exec. Sec'y., [REDACTED]

Research Director

Date: [REDACTED]

Date: 21 Dec 1953

Original Only

15-14

December 10, 1953

12

To

For services rendered between November 11th and December 9th
1 and 4/5 weeks @ \$150.00 per week \$270.00

iv. #3

15-15

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MALTURA

Invoice No. 3 for Subproject 15, Project MALTURA is attached.

It is requested that payment be made by check for \$270.00, made out

C to [REDACTED]. The check should be sent to Chief, CD/TSS,
through TSS/Budget Officer.

SIDNEY GOTTLIEB

Chief

Chemical Division, TSS

Attachment:

Invoice

Certifications

Distribution:

Address - Orig. & 1

Comptroller - 1

Exec. Sec'y., [REDACTED] - 1

TSS/Budget - 1

TSS/Registry - 1

TSS/CD - 2

12/23

15-15

~~CONFIDENTIAL~~

CERTIFICATIONS

C (1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project MXULTRA, that technical performance by ~~██████████~~ has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with ~~██████████~~ that this bill is just and correct and that payment thereof has not yet been made. C

Date: _____
SIDNEY GOPPLIES
Chief, CD/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MXULTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

A

Date: _____
~~██████████~~
Research Director"

(5) "It is hereby certified that the scope of the program of subproject 15 of Project MXULTRA has been approved.

A

Date: _____
~~██████████~~
Exec. Sec'y., ~~██████████~~

MEMORANDUM RECEIPT

75-16

18 January 1954
DATE

TO: Sidney Cottler
FROM: Budget Office, TSS
SUBJECT: Check #1137347

I hereby acknowledge receipt of the following:

Check #1137347 in the amount of \$270.00 payable to [REDACTED] for payment of Invoice No. 3, Subproject 15, Project KULITA.

Please return 1 signed copy(ies) of this receipt
2319 Qtrs. I

To
FORM NO. 36-66
MAR 1949

Inv. #3

SIGNATURE OF RECIPIENT

DATE RECEIVED

18 Jan 54

15-17

Received from

Bank cashier's check number 1137347 for \$270.00.

C

Jan 21, 1954

Inv. #3

15-18
9 July 1954

MEMORANDUM FOR THE RECORD

SUBJECT: Summary of Events Related to Reimbursement of Taxes to [REDACTED]

1. Background. Mr. [REDACTED] is a self employed [REDACTED] whose normal income is derived from payment by various individuals and organizations for individual performances. Although not applying to calendar year 1953, other characteristic sources of income are from publishers of books, etc., and from individuals to whom he has given instructions in [REDACTED]. When preparing his Federal Income Tax form, income is customarily listed by individual performances, etc., with the person or organization paying for the performance, the location of the performance, the amount received, and the deductions itemized for that individual performance. It is customary for deductions to be itemized for each performance or each source of funds, rather than for a standard deduction to be taken. As may or may not be characteristic with professional performers, these deductions are often questioned by the Internal Revenue people, and Mr. [REDACTED] is frequently called on to justify some of his deductions. For this reason, a detailed record book is kept of his income, with a separate page for each performance or other source of income.

2. Mr. [REDACTED] requested instructions from the undersigned on how he was to report his income from CD/TSS. After several conferences with Mr. [REDACTED] (Asst. General Executive Counsel for the Agency) and Mr. [REDACTED] Security Officer for TSS, the following was recommended. Mr. [REDACTED] should report all funds received from CD/TSS, except for funds for travel expenses, but no attempt should be made to itemize any deductions based on these funds. Income tax should be paid on the entire amount reported. Mr. [REDACTED] should determine a conservative value for the amount of tax paid in excess of what would have been paid if reasonable deductions were made. The reason for this was the feeling that any questions by the Internal Revenue people concerning the funds paid by CD/TSS would be prompted by questions on deductions made. It was recommended that the excess tax paid by [REDACTED] be refunded by CD/TSS.

Additional papers:

1. letter to Mr. [REDACTED] summarizing payments to him during 1953, plus and payment during 1954.
2. Statement from Mr. [REDACTED] dated 23 May 54,
3. Memorandum dated 2 July 54 from [REDACTED] giving opinion of legality of payment.

15-18

February 23, 1954

[REDACTED]

Dear **[REDACTED]**

According to my records, payments so far have been as follows:

<u>Date of Payment</u>	<u>For Period</u>	<u>Amount</u>	
April 13, 1953	March 1-17	150.00	pre-1953 file in
May 5	March 18-April 13	150.00	pre-1953 file in
June 17	May 11-13, 22-30,	450.00	Sub-15
	June 1-8	300.00	"
July 10	weeks begin June 15 & 22	300.00	"
August 12	weeks begin July 13 & 20	300.00	"
August 31	weeks begin July 27,	450.00	"
	August 3 & 10	450.00	"
October 24	weeks begin August 24,	450.00	"
	31, Sept 14	600.00	"
October 22	weeks begin Sept 21, 28,	450.00	"
	Oct 4, 11	450.00	"
December 10	weeks begin Oct 19, 26,	270.00	Sub-15
	Nov 2		
January 21, 1954	Nov 11-Dec 9		

\$3,570.00

In addition, payments for direct travel expenses were \$27.51 and \$126.81.

Sincerely,

[REDACTED]
SIDNEY GOTTLIEB

28 May 1954

B

[REDACTED]

Expenses incurred during 1953 for which tax deductions were not claimed. Reimbursement for excess income taxes.

Income received from you during 1953

\$3300.

Standard 10% deduction

330.

22.2% tax on \$330.

73.26

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made.

[REDACTED]

Summary of actual expenses:

Stationary	\$5.00
Telephone	50.00
Research	
(lunches-taxis)	150.00
Technical books	50.00
Model	
(shop and labor)	75.00

\$330.00

Enc. 15

15-18

Office Memorandum • UNITED STATES GOVERNMENT

TO :

DATE: 2 July 54

FROM :

SUBJECT:

The amount of \$ 73.26 represents excess tax paid by [REDACTED] as a result of not claiming deductions to which he was entitled but which he did not take at request of CPA. The reason for the request was that it was feared that Internal Revenue might check on any deductions claimed & thus become withholding of CPA interest. The amount of \$ 73.26 is therefore properly reimbursable to [REDACTED]

A

Assistant General

15-19

Office Memorandum • UNITED STATES GOVERNMENT

TO : Record

DATE: 9 July 1954

FROM :

SUBJECT: MKULTRA, Subproject 15, Expansion of Scope.

1. The scope of Subproject 15 is hereby expanded to include the reimbursement of [redacted] for excess income taxes paid by him on funds paid to him by CD/TSS. This includes all funds paid to [redacted] by CD/TSS during the calendar year 1953, and applies to excess taxes paid by [redacted] at the request of CIA in order to protect the security of the Agency.

2. This expanded scope was discussed with Mr. [redacted] Office of the Chief/TSS, and is made of record with his approval, and is made of record by this informal memorandum at the recommendation of OC/TSS. Discussion with Mr. [redacted] was on 8 July 1954.

Deputy Chief/CD/TSS

15-20

9 July 1954

ATTENTION FOR: CHIEF, FINANCE DIVISION

VIA: T&B/Budget Officer

SUBJECT: Invoice No. 5, Subproject 10, Project NEUTRA

Invoice No. 5 for Subproject 10, Project NEUTRA is attached.

Other invoices will follow later. It is requested that payment be made by check for \$73.26 made out to [REDACTED]. The check should be sent to Chief, CD/TSB, through T&B/Budget Officer.

SIDNEY GOWLES
Chief
Chemical Division, T&B

Attachments:
Invoice
Certifications

Distribution:
Director - Orig. & 2 w/c
Chief, T&B - 1
T&B/TSB - 1
T&B/CD - 1
T&B/TSB - 1
T&B/TSB - 3

I CERTIFY THAT FUNDS ARE AVAILABLE

OBLIGATION REFERENCE NO. 031133

CHARGE TO ALLOTMENT NO. 42502-10-001

JUL 12 1954

AUTHORIZING OFFICER

CHECK #47144 IN THE AMOUNT OF \$73.26
RECEIVED. 29 July 1954

COMPLICATIONS

(1) It is hereby certified that this is Invoice No. 5 applying to subproject 19 of Project HAWAII, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the initial agreement reached with [REDACTED] and that this bill is just and correct and that payment therefor has not yet been made.

Date: _____

 JERRY COHEN
 Chief, CP/CSI

(2) It is hereby certified that this invoice applies to subproject 19 under Project HAWAII which was duly approved and that the project has been carried out in accordance with the CP/P memorandum to OSI dated 3 April 1953, the OSI memorandum to CP/A dated 13 April 1953, and the OSI memorandum to the CP/A dated 19 June 1953.

Date: _____

 A [REDACTED]
 Research Director

15-21

MEMORANDUM RECEIPT

TO:

FROM:

SUBJECT:

21 July 1957
DATE

Sumner S.
Subproject 15

I hereby acknowledge receipt of the following:

CHECK #4134 IN THE AMOUNT OF \$1326
RECEIVED.

A

Please return _____ signed copy(ies) of this receipt

SIGNATURE OF RECIPIENT

To _____
FORM NO. 36-66
MAR 1949

DATE RECEIVED

~~SECRET~~

DRAFT

3 August 1954

MEMORANDUM FOR: THE RECORD

SUBJECT: Extension of Time for
Project MKULTRA, Subproject 15

Since Subproject 15 has expired and there are still funds remaining in the project, Subproject 15 is hereby extended for one year from date of expiration.

APPROVED:

A.

~~[REDACTED]~~
Chief, TSS/Chemical Division

Original Only

~~SECRET~~

15-23

Received from

B

E

Bank Check No. M142064, for \$73.26.

C

July 31, 1954

15-24

DR.

DR. GOTTLIEB

file in ALPES 15
24 February 1955

MEMORANDUM FOR: THE RECORD

SUBJECT: Reimbursement of Excess Federal Income Tax to Mr. [REDACTED] C

C
A 1. Reference is made to the memorandum for the record dated 9 July 1954, subject: Summary of Events Related to Reimbursement of Taxes to [REDACTED]. Reference is also made to the related opinion of Mr. [REDACTED] (Assistant General Counsel for the Agency) dated 2 July 1954. These documents, filed in MKULTRA Subproject 15, provide explanation and justification for refund of excess Federal Income Taxes paid by Mr. [REDACTED] for the calendar year 1953. Since the circumstances are identical for the calendar year 1954, these same justifications are used as a basis for reimbursement of excess taxes paid by Mr. [REDACTED] for 1954. C

2. As a self-employed individual, Mr. [REDACTED] customarily itemized each source of income and itemizes detailed deductions. For security reasons, he has been requested to claim no deductions on the money paid by the Agency. Thus, taxes are paid on the total amount received from the Agency rather than on the adjusted amount after deductions are made. The loss incurred by Mr. [REDACTED] hence the amount reimbursed, is estimated by assuming a "standard" deduction of 10% on the amount paid to Mr. [REDACTED] C

Amount paid Mr. [REDACTED] during 1954 \$2370.00
Standard ten percent deduction \$ 237.00
Tax paid on this deduction (at 22%) \$ 52.14

3. Thus \$52.14 is considered the loss incurred by Mr. [REDACTED] and is the amount to be reimbursed. C

A [REDACTED]

Distribution:
Orig - TSS/CD
1 - Chrono

August 15 270.00
19 1800.00
30 300.00
2370.00

15-25

Feb. 23, 1955

For services.....

52.14

C

25 February 1955

REFERENCE FOR: CHIEF, FINANCE DIVISION
VIA : TSS/Budget Officer
SUBJECT : Subproject 15, Project KENLIRA
Invoice No. 6, Allotment A-2532-10-001.

Invoice No. 6 for Subproject 15, Project KENLIRA is attached.
Other invoices will follow later. It is requested that payment be
made by check for \$92.14, made out to [REDACTED]. The check
should be sent to Chief, CD/TSS, through TSS/Budget Officer by
4 March 1955.

SIGNED: [REDACTED]
Chief
Chemical Division, TSS

Attachments:
Invoice
Certifications

- Distribution:
Orig & 2 - [REDACTED] w/a
1 - Comptroller
1 - TSS/CC
1 - TSS/CD
1 - Chrono
1 - TSS/FAC [REDACTED]

CHECK # 03253 IN THE AMOUNT OF \$ 92.14
RECEIVED MAR 15 1955

COURTESY THE OFFICE OF THE CHIEF

INSTRUCTIONS: [REDACTED]
1-2532-10-001

ADMINISTRATIVE OFFICER

15-26

~~CONFIDENTIAL~~

(1) It is hereby certified that this invoice No. 6 applying to subproject 15 of Project 100000, that technical performance by [redacted] has been satisfactory, that the work was accomplished in accordance with the original agreement reached with [redacted], that this bill is just and correct and that payment therefor has not yet been made.

Date: _____

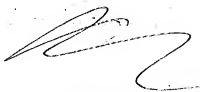
SIDNEY GOTTLIEB
Chief, TNS/CS

(2) It is hereby certified that this invoice applies to subproject 15 under Project 100000 which was duly approved and that the project has been carried out in accordance with the NS/P memorandum to NSI dated 3 April 1953, the NSI memorandum to NS/P dated 13 April 1953, and the NSI memorandum to the NS/P dated 17 June 1953.

A

Date: _____

[redacted]
Research Director



15-27

March 4, 1955

C
[REDACTED]
Dear [REDACTED]

Enclosed herewith is [REDACTED] check #135253
in the amount of \$52.14, payable to you. Please sign
the attached receipts and return one to us, using the
above address.

Sincerely,
B
[REDACTED]

A
[REDACTED]

15-28

Feb. 23, 1955

B



For Services.....

\$52.14

C



15-29

MEMORANDUM RECEIPT

4 MAR 1955

DATE

TO:

FROM:

SUBJECT:

Summ #6
Sub. 15

I hereby acknowledge receipt of the following:

E

CHECK # ~~13953~~ IN THE AMOUNT OF \$ ~~534~~
RECEIVED.

Please return _____ signed copy(ies) of this receipt

[Redacted signature area]

3/4/50

To _____
FORM NO. 36-66
MAR 1949

DATE RECEIVED

15-30

4 March 1955

Dear [REDACTED]

According to my records, payments to you during 1954, were as follows:

<u>Date of Payment</u>	<u>Period</u>	<u>Amount</u>
January 21, 1954	November 11th to December 9th	\$270.00
March 19, 1954	Weeks of January 11th and 18th, February 12th and 19th, and March 1st	750.00
June 11, 1954	March, April and May	750.00
September 30, 1954	Weeks of July 18th and August 23rd	300.00
November 22, 1954	September and October	300.00
		\$2,370.00

I have not been able to locate the bill you gave us in December, so I would appreciate it if you would send me another one.

Please note my new address. Please send future correspondence to the address as it appears on this letterhead.

Sincerely yours,

A

[REDACTED]

[REDACTED]

~~SECRET~~
MEMORANDUM RECEIPT

TO:

4 March 1955
DATE

FROM:

SUBJECT:

I hereby acknowledge receipt of the following:

~~SECRET~~ Check #135253
in the amount of \$52.14.

FILE SUB
IS INVOICE #6
#6

Please return (1) signed copy(ies) of this receipt.

To
FORM NO. 36-68
MAR 1943

March 8, 1955
DATE RECEIVED

15-32

3 December 1955

MEMORANDUM FOR: THE RECORD

SUBJECT : Extension of Time
MKULTRA Subproject 15

Since Subproject 15 has expired and there are still funds remaining in the project, an extension is hereby authorized for a period of one year beginning 3 December 1955.

APPROVED:


Chief, TSS/Chemical Division

Distribution:
Original Only

To

Mr.

Reimbursement for excess income taxes.

Income received from you during 1955	\$950.00
Standard 10% deduction.....	95.00
22.2% tax on \$95.00	21.00

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made.

January 16, 1956

15-34

6 January 1956

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA : TSS/Budget Officer

SUBJECT : Subproject 15, MEXUANA, Invoice 7
Allotment 4-2502-10-001

Invoice #7 for Subproject 15 MEXUANA is attached. Other invoices will follow later. It is requested that payment be made by check in the amount of \$20.96, payable to ~~XXXXXXXXXX~~. The check should be forwarded to Chief, TSS/CP, through TSS/Budget Officer no later than 20 January 1956.

SIMEX COTILLAS

Chief

TSS/Chemical Division

Attachment:

Invoice & Certifications

Distribution:

Orig & 2 - Addressee w/c

1 - Comptroller

RECEIVED JAN 10 1956 THE AMOUNT OF \$20.96

RECEIVED JAN 10 1956 THE AMOUNT OF \$20.96

RECEIVED JAN 10 1956 THE AMOUNT OF \$20.96

15-34-6001-17.9-20.96
20.96
Cash

15-34

INVOICE

For services-----\$20.96

CERTIFICATIONS

(1) It is hereby certified that this is Invoice No. 7 applying to Subproject 15 of Project MOUTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment thereof has not yet been made.

DATE:

Chief, TCS/Chemical Division


(2) It is hereby certified that this invoice applies to subproject 15 under MOUTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

DATE:

Research Director

January 20, 1956

 C
Dear Mr.  C

Attached herewith is  check
#200789 in the amount of \$20.96, payable to you. Also attached
is a receipt (in duplicate) which you are requested to sign
and return to us at the following address.


Sincerely,

Encl (1)
 

15-36

RECEIPT

I hereby acknowledge receipt of [REDACTED]

Treasurer's Check #200789 in the amount of \$20.96, payable to
[REDACTED]

[REDACTED] (C)
[REDACTED]
[REDACTED] 25,1856

15-37

MKULTRA
Subproject 15

Description Date Obligations Expenditures Balance

Description	Date	Obligations	Expenditures	Balance
Subproject 15	Aug 1953	5		700.00
Invoice 1	Aug	30	37.51	662.49
" 2	Dec	17	111.06	551.43
" 3	"	17	270.00	281.43
" 4	Jan 1954	15	15.75	265.68
" 5	July	12	73.26	192.42
" 6	Feb.	25	52.14	140.28
" 7	11/53		22.96	117.32